

**COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679**

**PART VII - DEFERRED COMPENSATION
AND INSURANCE COST**

NAME OF REPORTING UNIT

Item No.	Item description
7.2.2	<p>PRB Plan(s). Where numerous plans are listed under 7.2.0, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.)</p> <p>A. <u>Actuarial Cost Method</u>. Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets. Identify the amortization methods and periods used, if any. For plans listed under 7.2.0.B., enter "cash accounting". For plans listed under 7.2.0.F., enter "terminal funding" and identify the amortization methods and periods used, if any.</p> <p>B. <u>Actuarial Assumptions</u>. Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.B. or 7.2.0.F., enter "not applicable".</p> <p>C. <u>Funding</u>. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.B. or 7.2.0.F., enter "not applicable".)</p> <ol style="list-style-type: none"> Describe the criteria for or practice of funding the measured and assigned cost; e.g., full funding of the accrual, funding is made pursuant to VEBA or 401(h) rules. Briefly describe the funding arrangement. Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determined for those assets that are not valued on the basis of a readily determinable market price. <p>D. <u>Basis for Cost Computation</u>. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. <u>Forfeiture</u>. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. _____ Not applicable, proceed to item 7.3.0.</p>